

Instructions for Sales and Use Tax Form Preparation

Rev 1/06

Part A

Line 1 Total Sales. Enter total sales, leases, and rentals for the reporting period. Do not include collected sales tax. If none, enter "0" on Line 1.

Line 2 Total Use. Enter total use for the reporting period for items used in Georgia on which applicable tax was not paid at time of purchase. If none, enter "0" on Line 2.

Line 3 Total Sales and Use. Enter total of Lines 1 and 2. If none, enter "0".

Line 4 Taxable State. Enter the total State sales and use minus any state exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 5 Taxable Marta. Enter the total Marta sales and use minus Marta exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 6 Taxable Local Option. Enter the total Local Option sales and use minus Local Option exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 7 Taxable Other Local Option. Enter the total Other Local Option sales and use minus Other Local Option exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 8 Taxable Special Purpose. Enter the total Special Purpose sales and use minus Special Purpose exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 9 Taxable Educational. Enter the total Educational sales and use minus Educational exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 10 Taxable Homestead. Enter the total Homestead sales and use minus Homestead exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 11 Total Tax from Tax Column (Line 4 through 10 of Part B). Enter total of Part B, Tax Column.

Line 12 Excess Tax. Enter the amount of tax collected in excess of the Total tax. If filing under an established representative Conversion Factor, calculate the excess tax by multiplying the taxable State sales and use (Line 4) by the printed Conversion Factor rate.

Line 13 Total Tax Amount. Enter the sum of Line 11 and Line 12.

Line 14 Vendor's Compensation. Please review the instructions on Vendor's Compensation located in this booklet.

Line 15 Penalty. Please review the instructions on Penalty calculations located in this booklet.

Line 16 Interest. Interest is calculated on 1% of tax owed by number of months (or fraction thereof).

Line 17 Previous Prepaid Amount. The amount of Estimated tax previously paid will be printed on this line.

Line 18 Current Prepaid Amount. The amount of Estimated tax due is calculated by the Department and printed on this line. This amount is updated annually.

Line 19 Credit. Enter the amount of credit from a credit memorandum **issued by the Department** and attach the credit memorandum to the ST-3. This amount should be deducted from the Total Tax Amount minus Vendor's Compensation, plus penalty **and interest** (if any), minus Previous Prepaid Amount, plus Current Prepaid Amount.

Line 20 Remit This Amount. This amount is equal to the Total Tax Amount minus Vendor's Compensation, plus Penalty (if any), plus Interest (if any), minus Previous Prepaid Amount, plus Current Prepaid Amount.

Part B - Tax Column

After entering the reported sales, multiply by the Tax Rate for each type (listed). The total is placed on line 11 of Part A and Part B.

Part C - Schedule of Total Exemptions/Deductions

These figures are transferred from the Exemptions/Deductions Worksheet.

Part D

The return must be signed and dated prior to submitting to the Department of Revenue.

Part E - Distribution Schedule

Enter the total taxes collected for each county and tax type. Enter the County Name in column one and the County Code in column two (located on the rate chart). These figures must balance to Part B, Tax Column.

Amended Returns

An amended return should be submitted on a ST-3, Sales & Use Tax form. The appropriate box should be checked and/or the taxpayer may write "amended" on the top of the return.

An amended return should only be done if the taxpayer is making changes to the original figures (i.e. Total Sales, Distribution, and Exemptions). This return should not be

sent to Century Center but should be sent to P.O. Box 105296 Atlanta, GA 30348-5296.

Mailing Instructions

Please mail the return to one of the following addresses:

Return with check or money order:

State of Georgia
Department of Revenue
PO Box 105296
Atlanta, GA 30348-5296

Return with an Electronically Filed Payment (EFT):

State of Georgia
Department of Revenue
PO Box 740398
Atlanta, GA 30374-0398

Payment Voucher

The Payment Voucher must be returned with the ST-3 Sales and Use Tax Report and your payment in the same envelope.

- Do **not** mail the Payment Voucher if you file your payment electronically (EFT).
- Do **not** mail the Payment Voucher if you do not owe money/taxes.
- The Payment Voucher is **not** a substitute for the ST-3 Sales and Use Tax Report. Failure to file the ST-3 Sales and Use Tax Report may result in penalties.

If you need assistance in preparing this form or general tax information, please contact Customer Service or your local regional office listed below:

Customer Service	(404) 417-4477
Albany	(229) 430-4241
Athens	(706) 542-6058
Atlanta	(404) 968-0480
Augusta	(706) 737-1870
Columbus	(706) 649-7451
Douglas	(912) 389-4094
Lithia Springs	(770) 732-5812
Macon	(478) 751-6055
North East Metro	(404) 417-6605
Rome	(706) 295-6061
Savannah	(912) 356-2140

Additional forms and information may be obtained from:

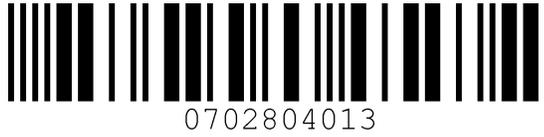
Department of Revenue Website:

www.dor.ga.gov

Forms Facsimile Information

(Forms to your fax machine)

(404) 417-6011



<input type="checkbox"/>	Amended Return
<input type="checkbox"/>	Final Return
<input type="checkbox"/>	One Time Only Sale
<input type="checkbox"/>	EFT Payment

Name and Address

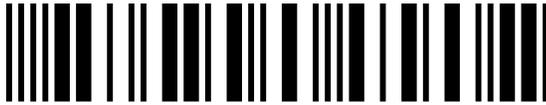
SALES AND USE #
COMMODITY CODE
COUNTY OF BUSINESS REGISTRATION

SALES AND USE TAX REPORT

USE THIS FORM ONLY FOR THE PRINTED PERIOD

To

Part A			DEPARTMENT USE ONLY
1. Total Sales			
2. Total Use			
3. Total Sales and Use			
4. Taxable State Sales & Use		Part B	TAX COLUMN
5. Taxable MARTA Sales & Use		---> Tax Rate	
6. Taxable Local Option Sales & Use		X .04 =	
7. Taxable Other Local Option Sales & Use		X .01 =	
8. Taxable Special Purpose Sales & Use		X .01 =	
9. Taxable Educational Sales & Use		X .01 =	
10. Taxable Homestead Sales & Use		X .01 =	
11. Total Tax from Tax Column		<--Total-->	
12. Excess Tax: Factor Amount +			
13. Total Tax Amount			
14. Vendor's Compensation -			
15. Penalty (Use Penalty Worksheet) +			
16. Interest (1% per month or fraction thereof) +			
17. Previous Prepaid Amount -			
18. Current Prepaid Amount +			
19. Credit (See instructions)			
20. Remit This Amount			
		SCHEDULE OF TOTAL EXEMPTIONS / DEDUCTIONS	
		Part C	
		A. Total State	
		B. Total MARTA	
		C. Total Local	
		D. Total Other Local	
		E. Total Special	
		F. Total Educational	
		G. Total Homestead	



0702804023

Part D

I certify that this return, including the accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return made in good faith for the period stated. This _____ day of _____, _____

Return Prepared By _____ Signature _____ Title _____ Phone Number _____

This return must be filed and paid by the 20th of the month following the period for which the tax is due to avoid loss of vendor's compensation and the payment of penalty and interest. **DEALERS AND CONTRACTORS MUST FILE A TIMELY RETURN EVEN THOUGH NO TAX IS DUE. DO NOT SEND CASH BY MAIL.**

Remittance by Electronic Funds Transfer (EFT) must be completed by 3:00 p.m. on the 19th. If the 20th is a Saturday, Sunday, Monday or a Federal Holiday the EFT must be completed before 3:00 p.m. on the preceding Friday.

Part E-County Distribution Schedule
Enter the 1% tax reported for each county and tax type

S&U # _____

County	Code	Homestead	Marta	Other Local Option
DeKalb	044			
Fulton	060			
Rockdale	122			
Towns	139			
City of Atlanta	060			
Total				

County	Code	Local	Special	Educational
DeKalb	044			
Fulton	060			
Rockdale	122			
Towns	139			
Total				